

1 AN ACT concerning State government.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Gas Use Tax Law is amended by changing
5 Section 5-40 as follows:

6 (35 ILCS 173/5-40)

7 Sec. 5-40. Incorporation of applicable Sections. The
8 Department shall have full power to administer and enforce this
9 Law; to collect all taxes, penalties, and interest due
10 hereunder; to dispose of taxes, penalties, and interest so
11 collected in the manner hereinafter provided; and to determine
12 all rights to credit memoranda or refunds arising on account of
13 the erroneous payment of tax, penalty, or interest hereunder.
14 In the administration of, and compliance with, this Section,
15 the Department and persons who are subject to this Section
16 shall have the same rights, remedies, privileges, immunities,
17 powers, and duties, be subject to the same conditions,
18 restrictions, limitations, penalties, and definitions of
19 terms, and employ the same modes of procedure, as are
20 prescribed in Sections 2, 4, 5, 6, 7, 9 (except provisions
21 relating to transaction returns and except that the due date
22 for returns shall be the 15th day of each month for the
23 preceding calendar month), 10, 11, 12, 12a, 12b, 13, 14, 15,

1 18, 19, 20, 21, and 22 of the Use Tax Act, and are not
2 inconsistent with this Section, as fully as if those provisions
3 were set forth herein.

4 Notwithstanding any other provision of this Chapter, a
5 business enterprise classified under Standard Industrial Code
6 (SIC) 3221 that (i) was located, on or before November 1, 2005,
7 in an enterprise zone certified by the Department of Commerce
8 and Economic Opportunity, (ii) was eligible for an exemption
9 under item (1) of Section 5-50 of this Act for the entire
10 period of November 1, 2005, through October 31, 2008, (iii) was
11 entitled to a refund of at least \$75,000 during any 6-month
12 period between November 1, 2005 and October 31, 2008, and (iv)
13 paid the tax due under this Act for the period from November 1,
14 2005 through October 31, 2008, may request that the public
15 utility file an amended return or returns with the Department
16 reflecting the entire credit due to the business enterprise,
17 and the utility shall file that amended return or returns. The
18 business enterprise must make a written request to the public
19 utility within 15 days after the effective date of this
20 amendatory Act of the 96th General Assembly. The utility must
21 file the amended return or returns within 45 days after
22 receiving the request.

23 (Source: P.A. 93-31, eff. 10-1-03.)

24 Section 99. Effective date. This Act takes effect upon
25 becoming law.